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Intended for both researchers and practitioners, this analysis and biblicgraphy cites approximately 100 publications on educational taxation, including general texts and reports, statistical reports, taxatien guidelines, and alternative proposals for taxation. Topics covered in the analysis section include State and Federal aid, urban and suburban schcol finance, and taxation and equal educaticnal opportunity. Annotations are provided in the bibliography fcr many of the references not cited in the analysis section. (Authcr)

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TAXATION IN PUBLIC EDUCATION

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Besides processing documents and journal articles, the Clearinghouse has another major function—information analysis and synthesis. The Clearinghouse prepares bibliographies, literature reviews, state-of-the-knowledge papers, and other interpretive research studies on topics in its educational area.

FOREWORD

The first eleven issues in the analysis and bibliography series were hastily prepared in the summer of 1970 for a special program in the United States Office of Education's National Center for Educational Research and Development.

Although this issue was more deliberately conceived and prepared, its purpose is essentially the same as that of the first eleven—to briefly analyze the major research ideas and trends in the topic and to provide an accessory listing of references as a starting point for those who wish to do further study.

Intended for both researchers and practitioners, this analysis and bibliography lists approximately one hundred publications. They include general studies on property taxes and school finance, area studies, statistical reports and analytical studies, reports on urban and suburban school finance, guidelines for educational taxation, and alternative proposals for educational taxation. The primary emphasis is on works published between 1967 and 1970, except for several major references and texts dating from 1960. Only educational systems at the elementary and secondary levels are covered.

In the bibliography, annotations are provided for many of the references not cited in the text.

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PHILIP K. PIELE
Director

At a recent conference, educators from every state reached one major conclusion: public elementary and secondary education in the United States must not rely so heavily on local property taxes for financing. In the words of Dr. Roe L. Johns of the University of Florida, "It's unrealistic to expect an old tax system to finance modern educational needs."

Presently providing about 50 percent of the schools' financial resources, the property tax system requires a voters' referendum before local revenues can be increased. And in recent years voters have turned down a surprisingly large number of school tax and bond levies.

Over two thousand tax protest groups have recently been formed in the United States. Obviously, such groups have had tremendous impacts on school finance, too often resulting in cutbacks of school construction, classes, extracurricular activities, and staffs.

Given this society's commitment to education as a key to success and happiness, recent rejections of school budgets must be viewed as a major domestic issue. Although some may see such defeats as public denials of a supposed "equal educational opportunity" in this country, it is more likely that these election outcomes are merely expressions of taxpayers' distaste for rising taxes and living costs in general. Citizens express their sentiments toward larger tax burdens through the means most accessible to them—the ballot box.

General Information on the Property Tax and School Finance

Sources of general information on school finance abound. Probably the most comprehensive study of the property tax is Netzer's (1966),which provides basic information about the property tax, discusses its alternative forms, and appraises its benefits and costs in comparison with other sources of revenue. He focuses on the following questions:

- What sectors of the economy actually bear the initial impact of the tax, in the aggregate?
- Is the incidence of the tax as regressive as traditionally believed?
- How significant is the benefit component of the property tax?
- Are the effects of the tax on investment and output of consequence and, if so, are they socially undesirable?
- Do the geographic differentials in the property tax and the existence of the tax per se adversely affect the location of economic activity and the development of the country's urban areas?

Brighton (1965), in a study guide for student teachers, classroom teachers, school administrators, and interested citizens, describes how public elementary and secondary schools obtain their revenues and spend them on the services and materials comprising the school program. Topics include: (1) a study of public school money problems,

(2) an analysis and comparison of two hypothetical district programs, (3) a historical background of public school finance, (4) some basic questions regarding the rationale for public support of education, (5) the school budget, and (6) the characteristics of a good school finance program.

Johns and Morphet (1969) and Garvue (1969) prepared textbooks that offer good general discussions of school taxation. Other general sources include Benson (1968) and Corbally (1962).

Jarvis and others (1967), in addition to discussing property and nonproperty taxes and related school administration problems, evaluate the effectiveness of the property tax as a means of financing public schools.

Area Studies

Numerous studies provide in-depth, detailed analyses of school finance in certain geographic areas. Among the most detailed and clearly reported are Lovell (1968), Johns and Kimbrough (1968), California Teachers' Association (1969), Cohrs and others (1967), New York State Education Department (1969), Quindry (1969), and Sandmeyer (1966). The works by New York State Education Department (1969) and Quindry (1969) also contain bibliographies of related tax studies.

Lovell (1968) uses the Pearson Product-Moment Formula to analyze the possible relationship between real property assessment practices and measures of educational quality in 1,235 elementary and secondary schools in Mississippi. Measures of educational quality include expenditures per pupil, teachers' salaries, teachers' professional training and experience, library expenditures per pupil, teacher-pupil ratio, curricular offerings, dropout rate, and special services to students. His analysis reveals that real property assessment is, at best, only a moderately valid predictor of quality education.

In a study of the critical factors affecting local school fiscal decision making in 122 school districts of Florida, Georgia, Kentucky, and Illinois, Johns and Kimbrough (1968) related socioeconomic factors, educational leadership, and community power structure to one another and to local financial effort in relation to ability. Their findings include:

1. Most school districts followed consistently high- or low-effort patterns during the time period studied.
2. There is no consistent relationship between socioeconomic factors and financial effort.
3. Low-effort districts tend to have noncompetitive power structures.
4. Low-effort, noncompetitive districts tend to have closed social systems with politically less active voters.

Analytical Studies and Statistical Reports

Excellent collections of statistical reports have been published by the National Education Association, Research Division (1969a,b,c,d). Reporting educational finance data in highly readable, easy-to-use form, these compilations of school finance and tax statistics are of special interest to researchers.

The United States Bureau of the Census (1968) summarizes property tax rates in sample cities and counties. According to the National Education Association, Committee on Educational Finance (1969), increased property taxes were primarily responsible for large increases in 1968 education revenues. This study is of particular interest because it outlines probable future trends in school revenues and expenditures, enrollments, and staffing. Such conclusions and educated speculations are distinctly lacking in most analytical and statistical reports and surveys.

State and Federal Aid

Several writers have proposed increased federal and state aid to education and a corresponding cutback in local government responsibility for financing schools.

The Advisory Commission on Intergovernmental Relations (1969), in a study of the proper allocation of responsibility among governmental levels, argues that the local property tax is outmoded and recommends federal assistance. Under the commission's plan, state governments would become the prime financial sources of elementary and secondary education funds.

Marland (1969) sees federal and state aid as one step toward eliminating the inequities in urban and suburban school finance. Miller (1969) recommends a complete takeover of school finance by state governments.

James (1970b) links property taxes, general school finance, and federal and state aid to the breakdown in school budgeting. He notes that public policy for financing education grows out of poorly articulated policy developed by local school officials, state and

federal legislatures, and the courts. In an earlier publication, James (1968a) points out that school districts generally decrease taxes after receiving state and federal aid, thereby causing educational revenues to fail to rise proportionately with state and federal assistance. Both references provide insights into some problems accompanying state and federal aid.

Netzer's comprehensive study (1969) includes an analysis of the various levels of government and their respective responsibilities for educational finance.

Urban and Suburban School Finance

General discussions of urban and suburban school finance are provided by Garms (1967) and James (1970a). In a short paper, Vincent (1967) focuses on three factors that affect urban school expenditures—occupational and educational status of board members, public voting, and school district size. Ranney (1967) offers a detailed and comprehensive study of large-city educational finance.

Daly (1968) links the property tax to educational disparities. Concentrating on the inequalities between urban and suburban schools caused by an outmoded financial system, this publication includes several short conference papers.

Marland (1969), in orderly and logical fashion, discusses the crisis in financing large-city schools. He identifies several causes of this crisis:

1. the immigration of lower income people to the cities accompanied by the outmigration of higher income people
2. the increases in teacher salaries
3. the new mandates placed on schools, such as cradle-to-grave accommodation in educational opportunities, manpower retraining, mental health, self-realization for all, nutrition, and education of deprived parents
4. the relative decline in the share of funds going to cities
5. the municipal overburden of total costs of running cities
6. the relatively small amount of federal funds reaching the cities.

Marland suggests the following steps to ease the crisis: increased federal support, a state aid distribution formula that recognizes the fact of municipal overburden, a state aid formula revision that takes account of population density, a state support formula based on median family income rather than on assessed valuation of property, and a metropolitan system of taxation requiring those who move from the city to the suburbs to help pay for the problems this movement causes the city.

Taxation and Equal Educational Opportunity

A survey of educational finance literature and recent court cases reveals increasing public attention to the unequal distribution of educational benefits arising from the present tax structure. Weiss (1970) and Wise (1968) provide in-depth discussions and documentation of this problem.

Weiss (1970) documents the present inequalities in public school spending and local tax burdens, identifies the principal reasons for such disparities, and reviews and evaluates proposals for financial reform. His report refers to previous studies, examines current state and federal aid programs, and analyzes data on the property tax base, school tax rates, and expenditures per pupil for every community in each of the six New England states.

His proposals for financial reform include: more equalizing state aid, consolidation of small districts, broader property tax bases, state assumption of public school costs, and federal block grants. A major conclusion is that state school finance systems should be reformed to break the dependence of local school spending and tax effort on local wealth.

Wise (1968) argues that differences in educational opportunity between communities are largely due to differences in the wealth of the communities' tax bases. Therefore, a student's educational opportunity is related to the particular community in which his parents' economic capacity enables the family to reside. According to Wise, such economic differences violate the Fourteenth Amendment. He argues that the Equal Protection Clause of that amendment can be used to force the states to provide equal educational opportunities.

In reaching similar conclusions, White (1970) notes that the plaintiffs in several court cases have raised the issue that interdistrict differences in assessed valuation of property are illegal on the basis of the Fourteenth Amendment.

Zwerdling (1969) points out that, in less than ten years, Detroit's state equalized property valuation decreased by a billion dollars while the pupil population increased. Faced with the seemingly impossible task of providing equal education to an increasing enrollment with decreasing resources, the Detroit Board of Education filed suit against the

state of Michigan, alleging that the state had failed to provide equal educational opportunities in violation of the Equal Protection Clause of the Fourteenth Amendment. The suit failed.

Similarly, Cohrs and others (1967) report on a study of Detroit schools that investigated the alleged inequality of educational opportunity available to the youth of that city. The authors note the following dimensions of the problem: (1) rapid movement of middle and upper-middle class whites to the suburbs from center-city areas, (2) large immigration of low-income blacks into the center city, (3) movement of business to the suburbs, and (4) lower tax bases and property values causing decreased tax funds for center-city schools.

Guidelines for School Finance Campaigns

Several useful guides for school finance campaigns and referendums are available. The National Education Association, Division of Press, Radio, and Television Relations (1969) lists recommendations for campaign planning and implementation, and includes sample materials for use in school tax campaigns.

Shorter, less-detailed guidelines are presented in "Five Ways to Measure Local Effort" (1970), "How to Evaluate Your District's Financial Effort" (1967 and 1968), "How to Lose Your Next Referendum" (1970), and "Income VS Effort: How Hard Are You Trying?"(1969).

Alternative Proposals for Educational Taxation

Although there is extensive criticism of the present tax structure for education, few available sources offer in-depth presentations and discussions of specific alternative plans.

One author who does clearly present a new plan is Coons (1970). Coons outlines and describes a statutory model for implementing the "family power equalizing" plan for financing education. The plan is designed to permit a return to the family as the primary locus of decision-making within a publicly financed system of education. Each family would be responsible for assigning its children to particular schools, and for selecting a corresponding tax rate under a variable self-selected tax on family income. After presenting the plan in detail, Coons predicts some probable consequences, including community control, racial integration, and increased educational efficiency.

Another authoritative source of legislative proposals, for state and local taxation, is a publication by the Advisory Commission on Intergovernmental Relations (1970).

Barr and others (1970) report results of the National Capital Outlay Project, which investigated present state plans for financing school construction and related debt service, and proposed capital outlay finance models for allocating school loans and grants. The authors also present and discuss alternative models for public school finance.

Benson (1967c) discusses a plan for increased state government roles in educational finance. The "accountability system" of finance would involve (1) state-determined standards of student achievement and state computation of each district's related costs, (2) state funds for implementing such a program, and (3) encouragement of local financial initiative in addition to state aid.

Other new developments and proposals in educational taxation are discussed by Allen (1968a), Fort (1969), James and Levin (1970), Koch (1970), and Marland (1969).

Summary

Much of the recent literature on taxation for education concentrates on the unequal educational opportunities arising from the present tax structure, which is heavily dependent on the local property tax. Statistical reports and case studies abound, documenting the financial problems of school districts in specific geographic areas.

A topic of special interest is the financial crisis in urban schools, which involves concentrations of lower income residents in the inner cities, movement of higher income persons to the suburbs, and resulting segregation of socioeconomic classes. Several publications discuss recent legal actions, based on the Equal Protection Clause of the Fourteenth Amendment, that have questioned the legality of educational disparities arising from this financial crisis.

It is apparent that alternatives to the present educational finance system are desperately needed. It is easy to criticize existing institutions and systems, but quite another thing to contribute something new, meaningful, and constructive. Hopefully, the future will bring such contributions.

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This study of almost three hundred southern California school districts presents results computed from data on the following variables: (1) quality of the teacher salary schedule, (2) salaries paid teachers, (3) training and experience levels of teachers, (4) pupil-teacher ratio, (5) pupil-certified staff ratio, (6) general fund tax rate, and (7) total school tax rate.

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Conference papers include "The Simulated Effects of Using Alternative Property Tax Bases as State and Local Resources in the Apportionment of State School Aid" and "A Study of the Components of the Property Tax Base in Oregon School Districts" by James Rose; and "Simulated Effects of a Total Property Tax Adjustment in a Foundation Program Formula" by Robert R. Rath.

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The report includes statistics on revenue sources, major expenditures, property tax rates, referendums on school bonds, increased tax rates, and school budgets for local public school systems during the 1966-67 school year.

———. *Rankings of the States, 1969.* Washington, D.C.: 1969. 76 pages. ED 032 627 MF $0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 435-13378, $1.50.)

Tables rank the states according to 132 separate items of data, including general financial resources, governmental revenue, school revenue, and school expenditures.

———. *State Taxes in 1967.* Washington, D.C.: 1969. 27 pages. ED 033 442 MF $0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C 20036, Stock No. 431-22838, $0.75.)

Data for all fifty states include tax revenues in the fiscal year 1967 and tax legislation enacted during the calendar year 1967. Summary tables rank each state on the basis of population; total personal income; total state tax revenue; tax revenue as a percent of personal income; and general revenue, property tax revenue, and expenditure for education, per $1,000 of personal income.

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A description of property tax revenues and assessment rates for all fifty states during 1966.

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Quindry, Kenneth E. *State and Local Revenue Potential.* Atlanta, Georgia: Southern Regional Education Board, 1969. 106 pages. ED 032 615 MF $0.65 HC $6.58.

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The article examines the effects of the following three factors on a large-city school district's "fiscal performance": (1) the educational and occupational status of school board members, (2) the effect of public vote on the budget, and (3) the effect of the size of the school district.

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In terms of the fiscal responsibility of their school boards, statistical analysis of 498 school districts shows that, in obtaining funds locally, school districts with fiscally independent boards operating without tax limits are superior to school districts with fiscally dependent boards operating with tax limits.

Weiss, Steven J. *Existing Disparities in Public School Finance and Proposals for Reform.* Boston: Federal Reserve Bank of Boston, 1970. 146 pages. ED 043 787 MF $0.65 HC $6.58.

This report documents the present inequalities in public school spending and local tax burdens, identifies the principal reasons for existing disparities, and rev ews and evaluates proposals for reform of the currently inadequate public school finance systems. A list of selected references on taxation for education is included.

"When the Dollars Dry Up in Suburbia." *School Management,* 13,11(November 1969),55-59.

A description of one school district's financial problems resulting from a narrow tax base.

White, Sharon. *Law and Equal Rights for Educational Opportunity.* 1970. 16 pages. ED 042 243 MF $0.65 HC $3.29.

The manner in which certain states finance their systems of public education has been challenged in recent court actions on the grounds of violation of the Equal Protection Clauses of the federal and state constitutions. The issues raised by plaintiffs in education finance cases concern interdistrict differentials in assessed valuation of properties.

Wise, Arthur E. *Rich Schools, Poor Schools: The Promise of Equal Educational Opportunity.* Chicago: University of Chicago Press, 1968. 228 pages. ED 033 990 Document not available from EDRS. (Available from University of Chicago Press, Chicago, Illinois 60637, $9.00.)

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Yingling, Karl W. *The Financial Phase of Long Range Planning for Public Schools: Presenting a Method for Projection.* Butler, Pennsylvania: Butler County School Board, 1968. 18 pages. ED 020 563 MF $0.65 HC $3.29.

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Yohman, Michael S. "Iceberg in Youngstown." *Phi Delta Kappan,* 51,3(November 1969), 121-122.

Zwerdling, A. L. "Detroit's Fight for Equal Educational Opportunity." Paper presented at the annual meeting (29th) of the National School Boards Association, Miami Beach, Florida, April 12-15, 1969. 16 pages. ED 029 392 MF $0.65 HC $3.29.

This study of the Detroit experience dramatizes a nationwide dilemma. The present financial system, based on state equalization of local property tax valuation, is inequitable because it results in many school districts, particularly those in large cities, having inadequate resources to meet extraordinary needs.

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